



Tax Amnesty in Indonesia: A Legal Analysis of Tax Compliance and Fiscal Policy Reform

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Info Articles	Abstract
Article History Received : 2026-08-15 Revised: 2026-08-28 Published: 2026-09-30 Keywords: <i>Tax Policy Reform;</i> <i>Legal Certainty; Tax</i> <i>Compliance; Tax</i> <i>Amnesty; Tax Policy.</i>	<i>Tax amnesty</i> is a fiscal instrument used by Indonesia to increase revenue, expand the tax base, and encourage the disclosure of unreported assets. However, the policy raises issues regarding justice, legal certainty, and the sustainability of taxpayer compliance. This study aims to analyze the legitimacy of <i>tax amnesty</i> law, its normative influence on taxpayer compliance, and its relevance to Indonesia's fiscal policy reform. The research uses normative juridical methods with legislative, conceptual, historical, and policy approaches. Legal materials are analyzed qualitatively-prescriptively through systematic and teleological interpretations of tax regulations and relevant academic literature. Research shows that <i>tax amnesty</i> has formal legitimacy based on Law Number 11 of 2016, but its substantive legitimacy is conditional. This policy can increase revenue and expand the tax base, but has the potential to create <i>moral hazard</i> if it is not followed by credible law enforcement. Developments through Law Number 7 of 2021 show a shift towards more integrated tax reform. <i>Tax amnesty</i> should be positioned as a transitional instrument, not a policy of repeated amnesty. Reforms need to prioritize data integration, risk-based supervision, consistency of law enforcement, taxpayer protection, and long-term compliance indicators.

I. INTRODUCTION

Taxes are a fundamental instrument in state administration because they function not only as a source of state revenue, but also as an instrument for distribution, development, and the achievement of social welfare (P. M. Dewi et al., 2025). In Indonesia's constitutional perspective, the state's authority to collect taxes has its basis in Article 23A of the 1945 Constitution of the Republic of Indonesia which affirms that taxes and other levies that are coercive for state purposes must be regulated by law.(G. Wijaya, 2025)

Consequently, tax policy cannot be viewed solely as a government administrative decision, but rather as a public legal action that must meet the principles of legal certainty, justice, utility, and protection of taxpayers' rights and obligations. This framework becomes increasingly important when the state uses policies *Tax Amnesty*, because this policy basically provides special treatment to taxpayers for tax obligations that were previously not fulfilled.(Ispriyarso, 2019) Thus, *Tax Amnesty* presents a paradoxical legal problem: the state needs incentives to

withdraw assets and increase the tax base, but at the same time must maintain the principle of fairness for taxpayers who have fulfilled their obligations.

This problem becomes relevant in the Indonesian context because the low optimization of the tax base cannot be solved only through increasing tariffs or intensifying collection. Law Number 11 of 2016 concerning Tax Amnesty was explicitly established with the consideration that there are still assets at home and abroad that have not or have not been fully reported in the Annual Income Tax Return. The law places *Tax Amnesty* in several goals at once, namely accelerating economic growth and restructuring, encouraging tax reform towards a fairer system, expanding the tax database, and increasing state revenue.(E. Wijaya et al., 2026) That is, normatively *Tax Amnesty* From the outset, it was not designed just as a short-term fiscal policy, but as part of the tax system transformation agenda.

Nevertheless, the effectiveness of *Tax Amnesty* As an instrument of improving compliance, there are still empirical and normative problems. Research on Indonesia shows results that are not entirely consistent. Nissa Fachrun found that *Tax Amnesty* can expand the tax base and increase revenue in the short term and have a positive influence on certain compliances.(Nissa, 2025) On the contrary, Sirait's research on data from 34 Indonesian provinces for the

2015–2019 period found that *Tax Amnesty* has no effect on taxpayer compliance.(R. A. Sirait, 2022) In fact, research on non-compliance behavior shows that the impact of *Tax Amnesty* can differ between individual and corporate taxpayers; in corporate groups, tax aggressiveness can actually increase after the amnesty policy.(Amalia, 2017) The difference in findings shows that the success of *Tax Amnesty* cannot be measured solely by the number of admissions successfully collected during the program.

A more fundamental problem lies in the possibility of the emergence of moral hazards and horizontal injustice. Taxpayers who consistently meet their tax obligations have the potential to view forgiveness of offenders as a form of inequality of legal treatment. On the other hand, for the state, providing the opportunity to disclose assets can be a pragmatic strategy to expand the database and strengthen tax administration capabilities.(Ibadan, 2026) These tensions show that legitimacy *Tax Amnesty* It is highly dependent on the legal design, whether amnesty is positioned as a recurring exception to tax liability, or as a transitional instrument towards a more transparent and compliant tax system.

The development of Indonesian tax law after *Tax Amnesty* 2016 shows that the government is then moving towards a more comprehensive reform approach. Law Number 7 of 2021 on the Harmonization of Tax Regulations places an increase in tax

ratios, administrative reforms, expansion of the tax base, justice, legal certainty, and increased voluntary compliance as part of the fiscal consolidation strategy. The law also introduces the Voluntary Disclosure Program as an instrument to encourage taxpayers to disclose unreported assets. This development shows a paradigm shift from *Tax Amnesty* as a policy of forgiveness towards tax reform that emphasizes data integration, voluntary compliance, and strengthening administration.(Ekaputra, 2025)

The urgency of this evaluation is increasingly evident from the position of tax revenues in Indonesia's fiscal capacity. OECD data shows that Indonesia's tax revenues continue to increase nominally, from around IDR 1,844.69 trillion in 2021 to IDR 2,620.67 trillion in 2024.(Siswanto, 2026) However, the increase in nominal revenue does not in itself prove that tax reform has succeeded in creating sustainable compliance. Therefore, the main issue of this study is not simply whether *Tax Amnesty* succeeds in generating revenue, but whether the legal construction *Tax Amnesty* able to create a balance between the country's fiscal interests, voluntary compliance, tax fairness, and legal certainty in the long term.

Based on these issues, this study analyzes *tax amnesty* in Indonesia as a legal instrument as well as a fiscal policy by assessing normative rationality, its impact on taxpayer compliance, and its relevance to the

direction of national tax reform. The analysis is directed at the relationship between state authority in tax collection, the principles of justice and legal certainty, the design of tax amnesty, and the need to build a sustainable compliance system. With such an approach, this study places *tax amnesty* not as a policy that automatically succeeds or fails, but as an extraordinary legal instrument whose legitimacy and effectiveness are determined by its ability to be a bridge to fiscal reform, not just a mechanism to eliminate the consequences of past non-compliance. This perspective is important to formulate a tax policy design that not only increases state revenue, but also strengthens taxpayer confidence, consistency of law enforcement, and the sustainability of Indonesia's fiscal reform.

II. RESEARCH METHODS

This study uses normative legal research methods (*Normative Legal Research*) with an analytical orientation towards legal construction *Tax Amnesty*, taxpayer compliance, and the direction of fiscal policy reform in Indonesia.(Jonaedi & Ibrahim, 2018, p. 19) Normative legal research was chosen because the main object of the research is not directed to measure taxpayer behavior directly through surveys or experiments, but rather to examine legal norms, legal principles, tax policies, and the relationships between norms that shape the legitimacy and effectiveness

of tax amnesty laws. This approach allows the research to assess whether the design *Tax Amnesty* consistent with the principles of legal certainty, justice, voluntary compliance, and the purpose of tax reform. In particular, the research places Law Number 11 of 2016 concerning Tax Amnesty as *Primary Legal Framework*, taking into account the development of tax policies thereafter. The law was formed, among other things, to increase state revenue, encourage economic growth, and increase public awareness and compliance with tax obligations.

Legislative approach (*Statute approach*) is used to analyze the norms that govern the state's authority in tax collection, the rights and obligations of taxpayers, the mechanism of forgiveness, the legal consequences of asset disclosure, and the relationship between *Tax Amnesty* and tax administration system. (Suhaimi, 2018) The analysis is mainly directed at the 1945 Constitution of the Republic of Indonesia, especially Article 23A as the constitutional basis for tax collection, Law Number 6 of 1983 concerning General Provisions and Tax Procedures and its amendments, Law Number 11 of 2016 concerning Tax Amnesty, and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. Law No. 7 of 2021 is important to be placed as a normative development because it explicitly links tax reform with an increase in the tax base,

administrative reform, the principles of justice and legal certainty, and an increase in taxpayers' voluntary compliance.

Furthermore, the research uses a *conceptual approach* to construct the relationship between *tax amnesty*, *tax compliance*, tax justice, legal certainty, and fiscal policy reform. This approach is necessary because the term *tax amnesty* is not sufficiently analyzed based on its normative definition, but must be placed within a theoretical framework regarding legal compliance and fiscal policy legitimacy. In this context, *tax amnesty* is analyzed as a legal policy that has two characters at once, namely as a fiscal instrument to expand the revenue base and as a regulatory instrument to change taxpayers' compliance behavior. Consequently, the success of a *tax amnesty* is judged not only by the revenue earned during the amnesty period, but also by its ability to generate sustained compliance after the program ends.

The research also uses a *historical approach* to trace the development of tax amnesty policies from the *tax amnesty* regime in 2016 to the policy of disclosure of assets in the next tax reform regime. This approach is used to identify changes in legal rationality from extraordinary policies to policies that are more integrated with administrative reform and tax base expansion. These changes are relevant because Law No. 7 of 2021 not only changes various tax provisions, but also introduces the

Taxpayer Voluntary Disclosure Program as an instrument to encourage the disclosure of unreported assets. Thus, the research can test whether *tax amnesty* is a stand-alone policy or part of the transition process to a more transparent and voluntary compliance-based tax system.

In addition, a *policy approach* is used to assess the relationship between the government's legal choices and the fiscal objectives to be achieved. This approach is used to test the tension between the state's interest in obtaining revenue quickly and the need to maintain fairness for taxpayers who have fulfilled their tax obligations. The analysis also considers *the moral hazard* risk, i.e. the possibility that granting a pardon may create an expectation that non-compliance in the present can be pardoned in the future. Therefore, the study does not assume that an increase in revenue after *tax amnesty* automatically indicates policy success.

The legal materials used consist of primary, secondary, and tertiary legal materials. Primary legal materials include the 1945 Constitution of the Republic of Indonesia, tax laws, government regulations, regulations of the Minister of Finance, regulations of the Director General of Taxes, and court decisions relevant to taxation. For the implementation of Law No. 11 of 2016, the study also considered PMK No. 118/PMK.03/2016 concerning the Implementation of the Tax

Amnesty Law and its amendments. Secondary legal materials include law books, national and international journal articles, empirical research results on *tax compliance* and *tax amnesty*, as well as academic publications that discuss fiscal policy and tax reform. Tertiary legal materials are used as supporting instruments in the form of legal dictionaries, encyclopedias, and reference sources to clarify the terminology used in research.

The collection of legal materials is carried out through *library research* by tracing, identifying, classifying, and evaluating legal sources based on their relevance to the formulation of the problem. The collected legal materials are then analyzed qualitatively and prescriptively through three stages, namely norm inventory, legal interpretation, and argumentative construction. The inventory is carried out to map legal provisions related to *tax amnesty* and tax compliance. Interpretation is carried out by considering the textual, systematic, historical, and teleological meanings of relevant provisions. Furthermore, the construction of argumentation is carried out by bringing together legal norms with the concepts of justice, legal certainty, tax compliance, and fiscal policy.

The final analysis uses a deductive pattern, which draws arguments from general legal principles and norms to specific issues regarding the design of *tax amnesty* in Indonesia. The success of the policy is

then evaluated through three normative parameters, namely the ability to strengthen taxpayer compliance, consistency with the principles of justice and legal certainty, and its contribution to sustainable fiscal reform. With this methodological design, the research does not stop at the description of the content of the Tax Amnesty Law, but seeks to produce a critical evaluation of whether *tax amnesty* can be justified as an extraordinary legal instrument and, at the same time, is able to serve as a bridge to a more compliant, fair, transparent, and sustainable Indonesian tax system.

III. RESULTS AND DISCUSSION

A. Legal Legitimacy and Justice in Tax Amnesty Policy

The results of the study show that the fundamental problem in the *tax amnesty* policy in Indonesia is not solely about the state's authority to grant tax amnesty, but about the extent to which this authority can be justified from the perspective of the state of law. Law Number 11 of 2016 concerning Tax Amnesty provides a formal legal basis for the state to grant amnesty for certain tax obligations. However, formal legality is not automatically synonymous with substantive legitimacy. Policies that have obtained the form of a law must still be assessed based on the principles of justice, legal certainty, proportionality, and the tax objectives to be achieved.

The problem is rooted in the character of taxes as a coercive public obligation. Article 23A of the 1945 Constitution of the Republic of Indonesia emphasizes that taxes and other levies that are coercive for state purposes must be regulated by law. These constitutional norms have two implications. First, the state has the constitutional authority to establish tax legal instruments. Second, the use of this authority must be carried out through a legal framework that provides certainty about the rights, obligations, and legal consequences for taxpayers.(Purnomo et al., 2026) Therefore, when the state grants forgiveness for past violations of tax obligations, the policy must have a legal rationality that can be accounted for.

Law Number 11 of 2016 basically provides this rationality by placing tax amnesty as an instrument to increase state revenue, expand tax databases, encourage asset disclosure, and increase taxpayer awareness and compliance. Thus, *Tax Amnesty* It is not normatively designed as an exemption from obligations without purpose, but rather as a policy instrument that is expected to generate greater fiscal and administrative benefits.(M. V. Sirait & Lie, 2025) The issue then shifts from whether the state has the authority to grant a pardon to whether the benefit is strong enough to justify different legal treatment between compliant taxpayers and previously non-compliant taxpayers.

From the perspective of tax justice, these differences in treatment raise problems *horizontal equity*. Taxpayers who have consistently fulfilled their obligations have basically borne the tax burden and compliance costs in accordance with the applicable legal provisions. On the other hand, taxpayers who do not disclose their assets or do not fulfill their tax obligations have the opportunity to resolve the issue through a lighter mechanism.(Sudirman et al., 2020) Indeed, these differences in treatment cannot automatically be called discriminatory because the two groups are in different factual and legal situations. However, these differences must have a legitimate purpose and a relationship proportionate to the public interest.

The problem becomes more complex when *Tax Amnesty* Seen from the perspective of the legitimacy of the tax system. Compliance is not only shaped by the threat of sanctions, but also by the perception of taxpayers that the tax system is applied fairly. If compliant taxpayers see that past non-compliance can be resolved with lighter consequences, then the perception can arise that compliance does not always provide relative benefits.(S. R. Dewi et al., 2026) In the long run, these conditions have the potential to weaken the moral legitimacy of the tax system. Thus, *Tax Amnesty* It has an internal paradox: policies intended to improve compliance can, if designed

inappropriately, actually reduce incentives for compliance.

The literature on Indonesia's experience shows that the problem is not just a theoretical construction. A number of studies show that *Tax Amnesty* successfully generate revenue and expand the tax base in the short term, while other research shows that the influence on compliance is not always significant.(Nasir, 2024) The difference in findings shows that fiscal success and legal success are two things that must be differentiated. The increased revenue during the program shows that the policy has succeeded in creating an incentive for some taxpayers to disclose assets, but it has not proven that such compliant behavior will persist after the program ends.

This construction produces important consequences for the formation of tax laws. Tax amnesty should not be positioned as a form of permanent elimination of the consequences of non-compliance, but rather as an exception that has a transitional purpose.(Amin & Machmud, 2024) More and more countries use *Tax Amnesty*, the more likely it is that there will be an expectation that disobedience can be forgiven again in the future.(Manik & Harianto, 2024) If these expectations are formed, the ability to prevent tax sanctions can decrease because taxpayers will consider the possibility of a forgiveness policy before deciding to comply.

Therefore, the legitimacy of *tax amnesty* must be attributed to its nature as an extraordinary and limited policy. Amnesty can be justified when it is used to correct certain structural failures in the tax system, particularly low asset visibility, limited databases, or the need to make a transition to a more modern administrative system. On the other hand, amnesty becomes problematic if it is used repeatedly to cover up administrative failures or weaknesses in law enforcement. In such conditions, *tax amnesty* no longer functions as an instrument of reform, but has the potential to be a substitute for law enforcement.

Thus, this study finds that the legitimacy of Indonesia's *tax amnesty* is conditional. The formal legal basis through Law No. 11 of 2016 provides initial legitimacy, but the legitimacy must continue to be tested based on its impact on justice and legal certainty. A pardon policy can only be justified if the resulting public benefits outweigh the potential damage to taxpayers' compliance and trust. Therefore, the parameters of the success of *tax amnesty* should not stop at the state revenues obtained during the program, but should include its ability to strengthen the system that makes similar amnesty no longer necessary.

B. Tax Amnesty and Sustainability of Taxpayer Compliance

Relationship between *Tax Amnesty* and taxpayer compliance presents a more complex issue than just the relationship between incentives and taxpayer responses. Theoretically, amnesty provides an opportunity for taxpayers to correct past non-compliance with lower legal and financial costs. This opportunity can be an entry point to normal compliance.(R. A. Sirait, 2022) However, the same mechanism can produce the opposite consequence if the taxpayer considers that the cost of non-compliance is lower than the cost of regular compliance, especially when there is a possibility of the state re-granting forgiveness in the future.

Tax compliance is basically the result of an interaction between legal norms, economic incentives, the probability of audits, the effectiveness of sanctions, the quality of administration, and the legitimacy of the institution. Therefore, *Tax Amnesty* inseparable from the law enforcement system that follows it (Agung & Tangko, 2025). Forgiveness can yield positive results if the state uses the forgiveness period to obtain information that was not previously available and then uses that information to improve oversight. Conversely, if the data obtained is not integrated into the administrative system, the benefits of the policy will stop at a one-time acceptance.

Empirical research on Indonesia shows this trend. Hajawiyah et al. show that *Tax Amnesty* can have a positive influence on the tax base and

revenue and has a relationship with increased compliance. (Zahra et al., 2025) However, the findings should be read with caution because the short-term impact does not necessarily indicate long-term behavioral changes. Differences between *short-term compliance response* and *Sustainable Tax Compliance* is an important aspect that often does not receive adequate attention in the evaluation of forgiveness policies. (Amin & Machmud, 2024)

At this point, success *Tax Amnesty* It should be seen in two stages. The first stage is the ability of the policy to produce the disclosure of previously unidentified assets and liabilities. The second stage is the ability of the state to convert such disclosures into regular compliance. (Sumarna & Khalimi, 2022) The second stage is more decisive for the success of the reform. Disclosure of assets without improving the quality of administration only increases the amount of information, but does not necessarily improve the quality of compliance. On the other hand, if the information can be used for risk mapping, auditing, and supervision, then *Tax Amnesty* potentially produce sustainable fiscal effects.

Other problems arise through the mechanism *Moral hazard*. Taxpayers will weigh the costs and benefits of compliance based on expectations regarding state actions. If the likelihood of future forgiveness is considered high, then the obligation

to comply at this point may lose its appeal. (Fitriyah, 2026) In simple terms, taxpayers can assess that delaying reporting or paying taxes may be more advantageous if there is a possibility of obtaining a reduction in sanctions through the next policy. From a legal perspective, this is a serious problem because the norms that are supposed to encourage compliance can actually produce the opposite incentive.

Therefore, the government's credibility is an important component in the design *Tax Amnesty*. The pardon policy should send a clear signal that the program is limited and does not create a right or expectation of subsequent pardons. (Sriniyati, 2020) Time restrictions, participant criteria, post-program consequences, and increased law enforcement after the program is completed are elements that determine this credibility. Without this mechanism, *Tax Amnesty* risk is understood as a recurring policy cycle.

In the Indonesian context, legal developments after the implementation of the 2016 tax amnesty show a change in orientation. Law Number 7 of 2021 on the Harmonization of Tax Regulations expands the tax reform agenda by strengthening administration, expanding the tax base, and introducing the Taxpayer Voluntary Disclosure Program. The changes show that the state is not fully maintaining the 2016 amnesty model, but is beginning to link asset

disclosure with a broader tax reform agenda.

Nonetheless, such shifts still require clear conceptual boundaries. Voluntary disclosure programs should not create the perception that each given period of the state will provide new opportunities to avoid the consequences of non-compliance. (Ningtyas & Aisyaturrahmi, 2022) If this perception develops, then the change in policy nomenclature does not solve the problem *Moral hazard*. What is decisive is the substance of the legal design and the consequences after the program ends.

The findings suggest that *tax amnesty* should be understood as a catalyst, not a single determinant of compliance. Such policies can open up room for increased compliance, but the end result is highly dependent on the quality of tax institutions. Credible audit systems, data integration, procedural certainty, consistency of sanctions, and protection of taxpayer rights are factors that determine whether amnesty results in permanent behavior change.

Thus, the measure of the success of the *tax amnesty* should be expanded. Additional revenue is an important indicator, but not a final indicator. A more substantive evaluation should see whether after the program there is an increase in reporting compliance, an expansion of the active taxpayer base, an improvement in the quality of tax information, the effectiveness of audits, and a decrease in the need for

subsequent amnesty programs. If these indicators do not improve, then the success of the *tax amnesty* is only temporary fiscal and cannot be considered a success in tax law reform.

C. Tax Amnesty as an Instrument of Transition to Fiscal Policy Reform

The results of the study show that the most rational position for *Tax Amnesty* in the Indonesian tax system is an instrument of transition to fiscal reform, not as a substitute for structural reform. The problem of tax revenue does not only come from individual non-compliance, but also from structural problems in the form of limited tax base, administrative imperfections, limited data integration, supervisory capacity, and the relationship between the state and taxpayers. (Qonitah, 2026) Since the root of the problem is structural, the solution cannot depend on forgiveness of past obligations.

Law No. 11 of 2016 provides an indication that lawmakers have understood this strategic function. The disclosure of unreported assets not only generates revenue within the program period, but also provides information that can potentially be used to expand the tax base in the future. (Mahmud & Mooduto, 2023) From a fiscal policy perspective, the information can even have greater value than a one-time receipt because it allows the country to increase its voting capacity in the next period.

This perspective changed the way we understand *tax amnesty*. If viewed only as an instrument of revenue, the value of a policy is measured by the amount of money that enters the state treasury. However, if viewed as an instrument of reform, the value of a policy must also be measured by the state's ability to obtain information, improve administration, expand the tax base, and improve compliance. This change in perspective is very important because high revenues in a single period do not guarantee a permanent increase in fiscal capacity.

Developments towards Law No. 7 of 2021 show this process. Tax reform is no longer only oriented towards the forgiveness of past obligations, but has begun to lead to the strengthening of the administrative system and the expansion of the tax base. The Voluntary Disclosure Program is one of the instruments that shows that there are efforts to maintain the benefits of information obtained from asset disclosure.(V. Wijaya, 2023) From a legal point of view, this development can be understood as a policy learning process, namely an effort to use experience *Tax Amnesty* previously to build a more integrated tax instrument.

However, this study found that the success of the transition process is highly dependent on the state's ability to convert data into administrative capacity. Data collected through tax amnesty has no strategic value if it

cannot be used to detect subsequent non-compliance. Therefore, fiscal reform must move from just *data collection* to *data utilization*. Information about taxpayers' assets must be integrated with the monitoring and audit system so as to create a direct link between past disclosures and future compliance.

Reform must also pay attention to the balance between the state's fiscal authority and legal protection of taxpayers. The greater the state's ability to obtain and process tax information, the greater the need for data protection, transparent audit procedures, effective objection mechanisms, and restrictions on the use of information in accordance with legal purposes.(Tobing & Silalahi, 2025) Fiscal reforms that only increase state capacity without strengthening taxpayer protection have the potential to cause an imbalance in tax law relations.

This aspect is becoming increasingly relevant in the context of digitizing tax administration. Data integration allows states to detect non-compliance more quickly and accurately. However, it also increases the need for accountability and data governance principles. Ongoing tax reform must create a balance between *revenue authority* and *taxpayer protection*. Compliance built solely through fear of scrutiny tends to be coercive, while compliance supported by a perception of fairness, certainty, transparency, and consistency of law

enforcement has a greater chance of survival.

Within this framework, *Tax Amnesty* It should be the entrance, not the final destination. Forgiveness can be used to correct the initial condition when part of the assets or liabilities have not been identified.(Amalia, 2017) Once these conditions are corrected, the system must return to normal taxation mechanisms. This means that taxpayers who have obtained disclosure opportunities must enter a regular compliance regime, while the state must improve its ability to detect new non-compliance. Thus, the relationship between amnesty and reform becomes sequential: disclosure, data integration, supervision, law enforcement, and ongoing compliance.

From this perspective, the frequency *Tax Amnesty* It can actually be the reverse indicator of the success of reform. A healthier tax system should require less and less of an extraordinary amnesty policy. Instead, the repeated dependence on *Tax Amnesty* can show that administrative reform and law enforcement have not been able to solve the problem of non-compliance structurally.(Jan 2023) Therefore, a more substantive indicator of success is not how often the government manages to obtain revenue through forgiveness, but how far the tax system can generate revenue through normal mechanisms.

These findings also provide a basis for formulating the direction of

Indonesia's tax law reform. First, tax amnesty must be placed as an exceptional, limited, and transitional policy with a clear transitional purpose. Second, every disclosure policy must be accompanied by a data integration mechanism and post-program supervision. Third, law enforcement against new non-compliance must be carried out consistently so that expectations for subsequent amnesty are not formed. Fourth, increasing fiscal capacity must go hand in hand with the protection of taxpayer rights and procedural certainty.

Ultimately, the study found that the success of *Tax Amnesty* It should not be measured solely by the amount of revenue successfully collected during the period of forgiveness.(Ispriyarso, 2019) A more relevant measure is whether the policy is able to change the tax structure from a system that has a high level of uncertainty and non-compliance to one that is more data-based, transparent, fair, and capable of generating compliance on a sustainable basis. In that context, *Tax Amnesty* Obtaining justification is not because the state provides tolerance for non-compliance, but because limited amnesty is used to build a system that is better able to prevent future non-compliance.

Thus, Indonesia's fiscal reform requires a paradigm shift from "forgiveness to gain revenue" to "disclosure to establish compliance". The shift has significant legal

consequences. The state retains the authority to use extraordinary fiscal instruments when there is a strong public interest, but the exercise of such authority must be limited by the principles of justice, legal certainty, proportionality, and sustainability. In such a model, *tax amnesty* is no longer understood as the end of past obligations, but as a transitional mechanism to a tax system that does not rely on forgiveness.

Tax amnesty can only be an instrument of fiscal reform if its short-term success is converted into a long-term compliance capacity. Without such conversion, amnesty only generates temporary additional revenue and has the potential to create *moral hazard*. On the other hand, if amnesty is followed by data integration, administrative improvement, credible law enforcement, protection of taxpayer rights, and certainty that the policy will not become a recurring cycle, then *tax amnesty* can function as a transitional instrument that strengthens the legitimacy and sustainability of Indonesia's tax system.

IV. CONCLUSION

This research shows that *tax amnesty* in Indonesia is a legal and fiscal policy that has a paradoxical character. On the one hand, tax amnesty can be used by the state as an extraordinary instrument to increase revenue, expand the tax base, encourage asset disclosure, and

improve information available to tax administration. On the other hand, the policy has the potential to raise problems for tax fairness, legal certainty, and sustainability of compliance if it is given without clear boundaries or perceived as a policy that can be repeated. Therefore, the existence of a legal basis through Law Number 11 of 2016 does not by itself prove that *tax amnesty* has met all the demands of substantive legitimacy in the state of law.

From a justice perspective, *tax amnesty* creates a different treatment between taxpayers who have fulfilled their obligations and taxpayers who have previously not complied. This difference can be justified as long as it has a legitimate public purpose, is proportional, and is directed to improve the tax system as a whole. However, if the benefits of amnesty actually create the perception that non-compliance provides benefits over compliance, then the legitimacy of the policy is weakened. This problem shows that tax policy must consider not only the interests of state revenue, but also horizontal fairness and taxpayers' trust in the legal system.

This study also found that the relationship between *tax amnesty* and tax compliance is not automatic. Forgiveness can be an instrument of increasing compliance if it provides an opportunity for taxpayers to re-enter the tax system formally and is followed by strengthening administration and law enforcement.

On the other hand, if forgiveness is not followed by credible supervision and enforcement, the policy has the potential to create *moral hazard* and *amnesty expectation*. In such circumstances, taxpayers can develop the perception that non-compliance in the present can still be resolved through forgiveness policies in the future.

The development from Law No. 11 of 2016 to Law No. 7 of 2021 concerning the Harmonization of Tax Regulations shows a shift towards more integrated reforms through tax base expansion, administrative strengthening, and voluntary disclosure mechanisms. However, this study confirms that these policy changes only have reform value if the information obtained from disclosure is truly converted into long-term supervision, audit, and compliance capacity. Thus, *tax amnesty* should be positioned as a transitional instrument, not as a substitute for structural reform.

Based on these findings, the study recommends that future tax amnesty policies should only be used in truly exceptional circumstances, have a clear time limit and purpose, and do not create expectations for repeated amnesty. Countries need to integrate disclosure data into tax administration systems, strengthen risk-based audits, improve law enforcement consistency, and provide procedural protection and legal certainty to taxpayers. Evaluation of policy success also needs to shift from

short-term revenue measures to indicators of sustainable compliance, database quality, law enforcement effectiveness, and reduced need for subsequent amnesty policies.

Ultimately, *tax amnesty* only gains strong policy legitimacy if forgiveness for past non-compliance is used to build a system that is better able to prevent future non-compliance. The real success lies not in how much revenue is obtained through forgiveness, but in how far the policy is able to create a tax system that is fair, certain, transparent, data-based, and produces compliance in a sustainable manner.

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